

ST 03-0191-GIL 12/18/2003 CERTIFICATE OF REGISTRATION

Section 2a of the Retailers' Occupation Tax requires that a corporate applicant must submit the name, title and social security number of each corporate officer in order to obtain registration for sales taxes. See 35 ILCS 120/2a. (This is a GIL.)

December 18, 2003

Dear Xxxxx:

This letter is in response to your letter dated March 17, 2003, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are requesting written confirmation that the social security numbers for the officers would be held in strict confidence and will not be made available to the general public. If you are agreeable please sign below and fax back.

Your letter did not state which tax you are registering for. We are assuming that you are registering for the sales tax. Section 2a of the Retailers' Occupation Tax Act, 35 ILCS 120/2a, provides in part that "Each such application . . . shall state: (1) The name and social security number of the applicant; (2) the address of his principal place of business; (3) the address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he engages in the business of selling tangible personal property at retail in this State, and (4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under this Act, (5) *in the case of a corporation, the name, title, and social security number of each corporate officer, . . . and* (7) *such other information as the Department may reasonably require.*" (emphasis added). As the requirement of listing corporate officers' social security numbers is statutory, the Department is without authority to administratively waive it.

Please note that the application's corporate officer information is confidential and is not made available to the public. The Illinois Department of Revenue only uses it for official purposes and it is a Class B misdemeanor for a Department employee to improperly divulge such information, 35 ILCS 120/11.

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Martha P. Mote  
Associate Counsel

MPM:msk